

LEWIS
AND
ROCA
LLP
LAWYERS

3993 Howard Hughes Parkway, Suite 600
Las Vegas, NV 89169-5996
Facsimile (702) 949-8321
Telephone (702) 949-8320

Robert M. Charles Jr. NV State Bar No. 006593
Email: rcharles@lrlaw.com
John C. Hinderaker AZ State Bar No. 018024
Email: jhinderaker@lrlaw.com

Attorneys for USACM Liquidating Trust

UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEVADA

In re:

USA COMMERCIAL MORTGAGE
COMPANY,

Debtor.

Case No. BK-S-06-10725-LBR

Chapter 11

**Declaration of Edward M. Burr in
Support of Objection of USACM
Liquidating Trust To Proof of Claim
No. 10725-00935-2 in the Amount of
\$21,792.24 By Nemo and Erin
Harding; and Certificate of Service**

Date of Hearing: November 15, 2011

Time of Hearing: 9:30 a.m.

Estimated Time for Hearing: 10 Minutes

I, Edward M. Burr, hereby declare under penalty of perjury that:

1. I make the following declaration based upon my personal knowledge, and upon the records of the Debtors described in this declaration, including Debtors' original and amended schedules of liabilities and the proofs of claim described herein, as well as Debtors' accounting records.

2. I am a principal with Sierra Consulting Group, LLC ("Sierra"). Sierra is one of the leading providers of restructuring advisory and litigation support services in the Southwest. Sierra is a leading national consulting firm comprised of experienced CPAs and other financial professionals.

3. I submit this declaration on behalf of the USACM Liquidating Trust's Objection to Proof of Claim of Nemo and Erin Harding filed this date.



1 4. This Court approved the Official Committee of Unsecured Creditors of USA
2 Commercial Mortgage Company's ("Committee") appointment of Sierra as financial
3 advisers on August 11, 2006. From that date to the Effective Date of the Debtors'
4 confirmed Plan of Reorganization, I have assisted the Committee in analyzing facts
5 concerning these jointly administered bankruptcy cases. As of the Effective Date of the
6 confirmed Plan of Reorganization, Sierra has been retained by the USACM Liquidating
7 Trust to investigate and reconcile the claims against the USA Commercial Mortgage
8 Company ("USACM") estate.

9 5. On March 12, 2007 Effective Date of the Plan, the USACM Liquidating
10 Trust succeeded to USACM's rights with respect to books and records.

11 6. Sierra has been working closely with both the Trustee for the USACM
12 Liquidating Trust and Development Specialist Inc. ("DSI"), the Trustee's financial
13 advisor, in evaluating all of the claims that were filed in the USACM estate.

14 7. The objection identifies that Nemo and Erin Harding filed proof of claim
15 No. 10725-00935-2 in the amount of \$21,792.24 based upon an investment in the Beastar
16 Loan according to the information provided by the claimant.

17 8. A "USA Capital Loan Summary as of February 28, 2007" indicates that the
18 Beastar Loan was repaid by the Borrower.

19 9. Although the Borrower repaid the loan, there are nonetheless legitimate
20 unremitted principal claims associated with the Beastar Loan. Important here, Mesirow
21 granted Harding a scheduled claim in the amount of \$21,792.24 for unremitted principal
22 associated with that Beastar Loan.

23 10. On October 27, 2000, an order was granted allowing the Trust to make a
24 distribution in the amount of \$1,072.44 to Harding based upon the scheduled claim for
25 unremitted principal related to the Beastar Loan. The Trust made that distribution.
26

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1 DATED this 28th day of September, 2011.

2 /s/ Edward M. Burr

3 Edward M. Burr
4 Sierra Consulting Group, LLC

5 Copy of the foregoing was mailed by
6 first class postage prepaid on
7 September 28, 2011 to:

8 Harding, Nemo & Erin
9 419A Atkinson Dr, Apt 504
10 Honolulu, HI 96814-4711

LEWIS AND ROCA LLP

11 /s/ Renee L. Creswell
12 Renee L. Creswell